

Tax Professional Qualification

External Integrated Summative Assessment

(EISA)

Supplementary 2017

Guidelines for Candidates

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This document, prepared by The South African Institute of Tax Professionals (SAIT), sets out the guidelines for the External Integrated Summative Assessment (*EISA*). The purpose of these guidelines is to help candidates understand the purpose of the *EISA* and to provide a framework which candidates can refer to during their *EISA* preparations.

These guidelines are not intended to replace the relevant *EISA Exam Regulations*. The *EISA Exam Regulations* will prevail in any cases of ambiguity.

Version control

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ACRONYMS

Acronym	Meaning
EISA	External Integrated Summative Assessment
OT	Occupational tasks / Exit Level Outcomes
KS	Knowledge Component
PS	Practical Skills Component
WE	Workplace Experience
KCA	Knowledge Competency Assessment

PART 1: INTRODUCTION

This document contains guidelines for candidates preparing to write the External Integrated Summative Assessment (*EISA*). Candidates should refer to the *Tax Professional Curriculum* and this document during their preparations.

1.1. What is the purpose of the *EISA*?

The purpose of the *EISA* is to determine if a candidate has attained the level of professional competence expected of a tax professional at the point of entry into the profession.

The level of professional competence is shaped by the occupational purpose of a tax professional. The occupational purpose of a tax professional requires a candidate to demonstrate the required level of professional competence in the execution of the following occupational tasks (“*OT*”):

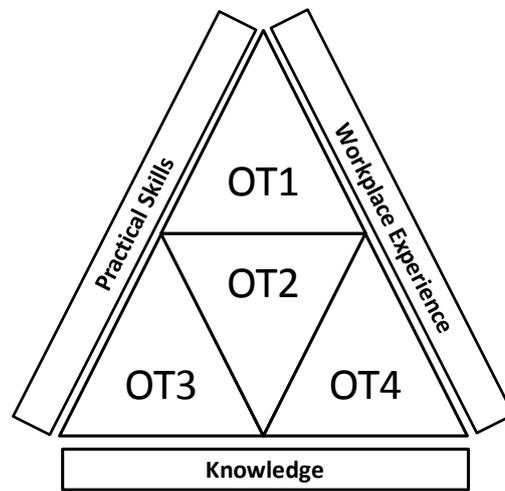
- Registering taxpayers and finalising income tax, payroll tax and VAT returns (*OT1*);
- Reviewing or auditing tax balances (*OT2*);
- Mediating tax disputes (*OT3*); and
- Writing tax opinions (*OT4*).

The development of the required level of professional competence is supported by three components:

- Knowledge Component (“*KS*”);
- Practical Skills Component (“*PS*”); and
- Workplace Experience Component (“*WE*”).

This three-pronged component framework recognises that professional competence is best developed through the practical application of knowledge (*KS*) in simulated (*PS*) and real-life (*WE*) scenarios (see Figure 1).

Figure 1: The Tax Professional Occupational Framework



The *KS* is completed through studies at an accredited tertiary institution. Tertiary institutions will consider qualifications that the learner obtained through prior studies and provide exemption for appropriate courses.

The *PS* can be obtained through short courses offered by accredited institutions or through the training academies of approved employers. This component is supported through contextualised simulated case studies that require the application of knowledge in real-life scenarios.

The *WE* is obtained in the workplace with an approved employer under the guidance of a training supervisor. The workplace experience requires a training record to be completed, supported by a portfolio of evidence. Both the training record and the portfolio of evidence are assessed by a registered assessor. The *WE* contains both compulsory and elective competency areas.

1.2. Who is eligible to write the *EISA*?

If all three components (i.e. *KS*, *PS* and *WE*) have been completed, a candidate may apply to write the *EISA*. The application must be accompanied by the following:

- Statement of Results for the *KS* of the Qualification;
- Statement of Results for the *PS* of the Qualification; and
- A Training Record signed by a registered assessor indicating that the learner has met all the requirements of the *WE* of the Qualification.

1.3. Format of the *EISA*

The *EISA* consists of two written assessments (Paper 1 and Paper 2) written over two consecutive days at an accredited Assessment Centre. Candidates have eight hours to write each paper.

The papers are made available in hard and/or soft copy format, depending on the nature of the case study information. Candidates' answers must be typed on a computer.

The *EISA* consist of case studies that are designed to evaluate whether or not a candidate can execute *OTs* at the competency level required of a tax professional at the point of entry into the profession. It should be noted that a particular *EISA* will not necessarily assign the same value to each area of the specific technical competency areas (e.g. employees' tax, value-added tax, etc.). The value assigned is determined by the nature of the case study. However, a particular *EISA* will include case studies designed to evaluate a candidate's professional competence in each and every *OT*. In other words, each particular *EISA* will require candidates to demonstrate that they have attained the required level of professional competence with respect to *OT1*, *OT2*, *OT3* and *OT4*.

The case studies are integrated and multi-disciplinary in nature:

- *Integrated*: The case studies are usually designed to include more than one relevant tax type;
- *Multi-disciplinary*: In addition to taxation knowledge, the case studies require candidates to apply their accounting, financial management and auditing knowledge to tax-specific scenarios.

1.4. What will be assessed?

The *EISA* assesses professional competence. Table 1 provides an outline of the professional competencies required of a tax professional during the execution of the specified *OTs*.

Table 1: Professional competencies evaluated by the *EISA*

	Professional competencies
a.	Produces work / solutions that adhere to the principles of professional business communication.
b.	Proposes solutions that display the use of an ethical reasoning process.
c.	Proposes solutions that display adherence to the relevant code of conduct.
d.	Proposes solutions that adhere to all relevant laws and professional standards.
e.	Proposes solutions that account for uncertainties, such as proposed legislative amendments and aspects of a transaction that may be subject to change.
f.	Proposes solutions that provide evidence of research capabilities.
g.	Proposes solutions that are based on credible sources.
h.	Proposes solutions that correctly apply the interpretative hierarchy.
i.	Proposes solutions that are structured, understandable, professional and considers the target audience.
j.	Propose solutions that account for information in various formats / from various sources.
k.	Understands the impact of proposed solutions on all relevant role-players.
l.	Uses information technology effectively to execute occupational tasks.
m.	Creates a proper audit trail that will assist the taxpayer / SARS in discharging its onus.
n.	Plan and manage time effectively.
o.	Synthesize and contextualise case study information by identifying the information that may be relevant to solve a tax problem.
p.	Conduct a comprehensive risk analyses that recognises that the tax environment is integrated in nature.

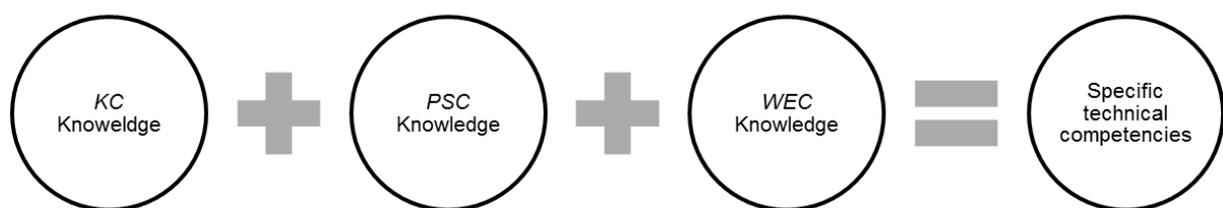
Professional competence is evaluated with reference to a training log and the writing of two assessments, namely the Knowledge Competency Assessment (“*KCA*”) and the *EISA*.

When assessing professional competence, the focus is on evaluating higher order thinking skills. Higher order thinking skills cannot be studied and are developed on a continuous basis. It is therefore important that candidates ensure that they develop these skills and expand their knowledge levels to attain the required proficiency in all the *OTs*.

While the *EISA* focuses on evaluating higher order thinking skills, it is important to remember that higher order thinking skills remain grounded in lower order thinking skills and prior

knowledge. Therefore, the *EISA* requires a sound knowledge base regarding the specific technical competency areas. The specific technical competency areas represent the knowledge accumulated in each of the three components. This will require candidates to combine the knowledge attained during the *KS* (please refer to the *Tax Professional Curriculum* for more guidance), with knowledge gained during the *PS* and the *WE* (see Figure 2).

Figure 2: Specific technical competence



1.5. How does the *EISA* differ from the Knowledge Competency Assessment?

The *KCA* is the first competency assessment. The *KCA* evaluates the proficiency of candidates with reference to the *KS* section in the *Tax Professional Curriculum*. The *EISA* is the final assessment of professional competence. The *EISA* evaluates the proficiency of candidates in executing the *OTs* with reference to the *EISA Assessment Impact Descriptors* as outlined in the *EISA Competency Framework* (see **Section 3.2**). The *EISA Competency Framework* also provides a description of the proficiency levels (see **Section 3.1**) and examinable pronouncements (see **Section 3.3**) that will be examined in a forthcoming assessment.

The key differences between the *KCA* and the *EISA* are outlined in Table 2.

Table 2: Key differences between the KCA and the EISA

Descriptor	KCA	EISA
Components assessed	<i>KS & PS</i>	<i>KS, PS and WE.</i>
Assessment format	Two papers of 160 marks each written over two consecutive days.	Two papers written over two consecutive days.
Assessment time	Four hours writing time and 30 minutes reading time (per paper).	Eight hours per paper (for both reading and writing).
Answer format	Hand-written.	Typed on a computer.
Case study format	<ul style="list-style-type: none"> – A collection of case studies in each paper (generally 40 marks each); – Limited or no integration: A specific case study usually focuses on one specific tax type. 	<ul style="list-style-type: none"> – One case study per paper; – Integrated: more than one tax type combined.
Required	The required specifically indicates what the candidate is required to do to solve the tax-related problem, e.g. calculate taxable income.	The required does not specifically indicate what a candidate is required to do to solve the tax-related problem, e.g. assist the client to dispute the assessment.
Assessment focus	<ul style="list-style-type: none"> – Focuses on the application of tax knowledge in specific technical competency areas (as per the <i>KS</i> section in the <i>Tax Professional Curriculum</i>); – Contains a combination of basic to highly technical questions. 	<ul style="list-style-type: none"> – Focuses on higher-order thinking skills in specific technical competency areas in order to demonstrate proficiency in <i>OTs</i>; – Content of a moderate technical level.
Assessment scope	<ul style="list-style-type: none"> – Only specific technical competency areas as per the <i>KS</i> section in the <i>Tax Professional Curriculum</i>; – No further research required. 	<ul style="list-style-type: none"> – Specific technical competency areas as per the <i>EISA Competency Framework</i>; – Additional specific technical competencies based on recent developments. May require candidates to do research before/during assessment.

Descriptor	KCA	EISA
Allowable material	<ul style="list-style-type: none"> - Textbooks containing the examinable legislation; - Textbooks containing guidance on specific technical competency areas. 	<ul style="list-style-type: none"> - Textbooks containing the examinable legislation; - Textbooks containing guidance on specific technical competency areas; - Soft copies of templates used by the registered assessor during the <i>WE</i>, e.g. tax opinion template; - Properly referenced information sourced through internet research before/during the assessment.
Grading	<ul style="list-style-type: none"> - The amount of marks allocated to each part of the required (in relation to each case study included in the relevant paper) is specified; - Papers are graded with reference to a suggested solution. 	<ul style="list-style-type: none"> - The amount of marks allocated to each part of the required (in relation to each case study included in the relevant paper) is not specified; - Papers are used as a means of evaluating competence in each <i>OT</i>; - Candidates are evaluated as competent or not competent.

PART 2: PREPARING FOR THE *EISA*

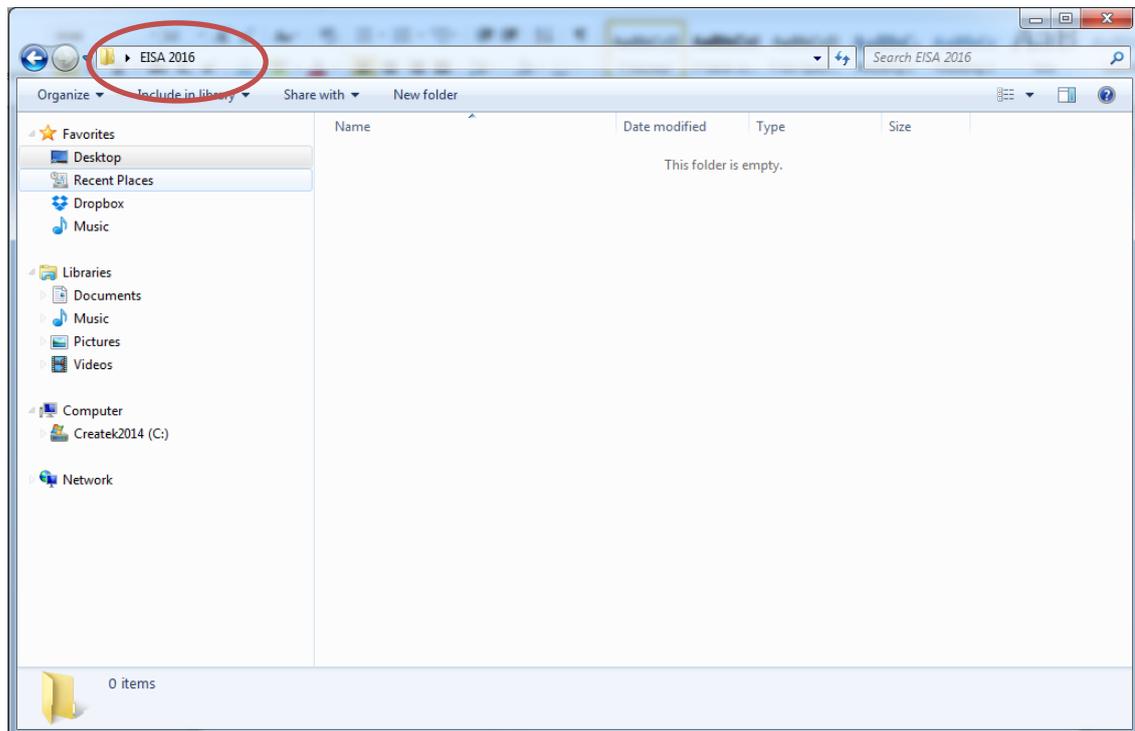
When preparing for the *EISA*, candidates should be mindful of the following:

2.1. Format of answers

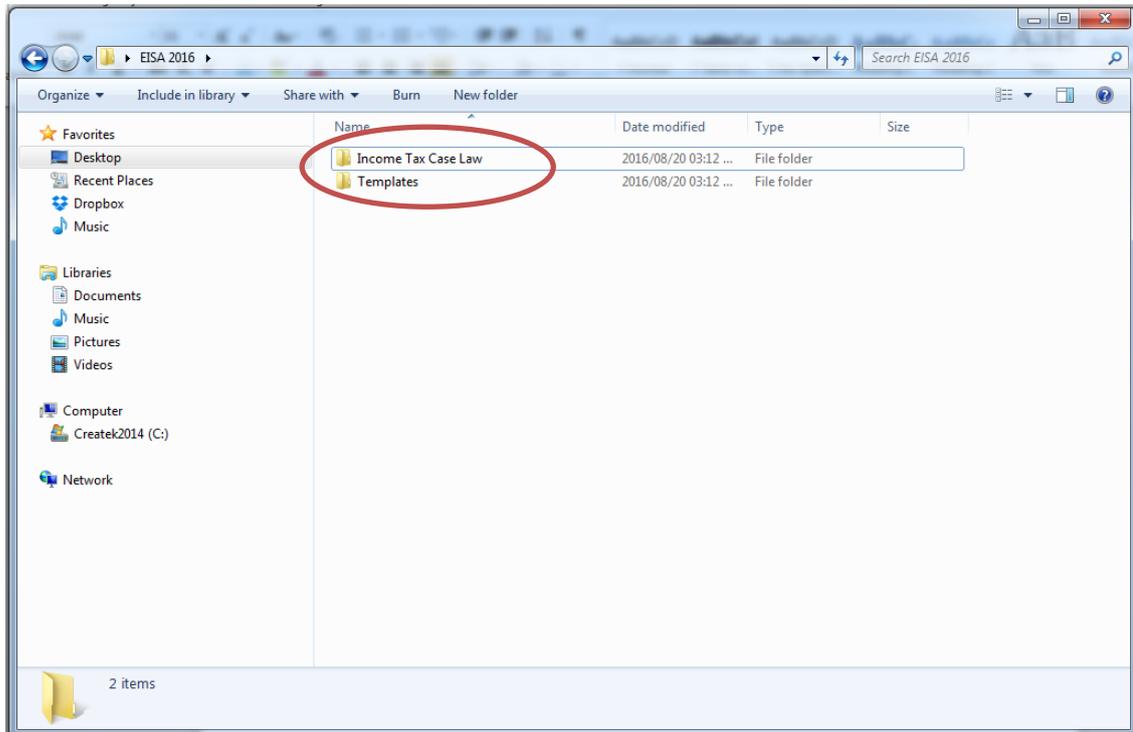
Candidates will be allowed to use their own laptops to type their answers. Therefore, it may be useful to consider the following:

- Create a proper filing system by saving soft copies of the templates (i.e. tax opinion, letters, etc.) and other materials (e.g. case law, etc.) in one central location. Candidates should use folders and naming conventions that will help them to quickly locate the relevant template that they want to use.

For example, all relevant documents can be saved in one parent folder '*EISA 2016*':



The parent folder can then include subfolders for different categories of documents, e.g. 'Templates', 'Income Tax Case Law', etc.



- Create blank templates in Microsoft Office (i.e. Word, Excel, etc.) with the same font types and sizes. Use these templates to document your answers. **Please note:** When using templates, candidates should not include their personal information, such as their name and the name of their registered assessor (i.e. employer), etc.;
- Candidates should get into the habit of saving their work regularly;
- Candidates should ensure that they regularly scan their laptop for viruses;
- Candidates should ensure that their laptop is preloaded with the software applications that are necessary to open / create Microsoft Office and Adobe documents.

2.2. Assessment aids

During the *EISA*, candidates will have open access to the internet (Google browser and other websites) and will be allowed to refer to permitted texts (refer to the *EISA Regulations* for more details in this regard). Wi-Fi access will be provided, however, candidates are advised to bring a 3G dongle as a back-up in case Wi-Fi connectivity problems are experienced. All 3G data costs will be for candidates' own accounts.

It is advisable that candidates familiarise themselves with credible tax resources, such as the SARS and SAIT websites. It may also be useful to work through the permitted texts in order to underline, side-line, highlight and flag the permitted texts. This will assist candidates in locating key information quickly.

2.3. Knowledge base

While the focus of the *EISA* is on evaluating higher order thinking skills, a sound knowledge base regarding the specific technical competency areas is still required. This may require candidates to revise specific technical competency areas. Candidates should use their own judgement in determining the extent of the revision required. For example, where a candidate was exposed to Value-Added Tax more than 12 months ago, it would be advisable to revise this specific technical competency area in more detail.

Candidates should also practice *OTs* that they find challenging. This will assist candidates to establish a structured approach to problem solving which can greatly assist them when writing the *EISA*.

2.4. Professional business communication

It is important that all written submissions adhere to the principles of professional business communication. Candidates are advised to adhere to these principles by using electronic language- and spell-checkers, performing manual language- and spell checks, using standard templates provided by the registered assessor during the *WE*, and using the correct referencing conventions when referring to legislation and other interpretative aids (i.e. Harvard referencing system).

Candidates that find it challenging to adhere to the principles of professional business communication are advised to practice their skills. In this regard, review feedback regarding these principles from relevant personnel at the registered assessors can be especially helpful.

PART 3: THE *EISA* COMPETENCY FRAMEWORK

The *EISA Competency Framework* contains a description of the proficiency levels, assessment impact descriptors and examinable pronouncements that will be used to evaluate candidates' professional competence via the writing of the *EISA*. Candidates are advised to refer to this framework when preparing for the *EISA*.

3.1. *EISA* Proficiency Levels

For each *OT*, a candidate has to attain a certain level of proficiency. The proficiency level for each of the *OTs* is indicated in Table 3.

Table 3: Proficiency levels for each of the occupational tasks

Occupational task	SAQA Level Descriptor (Table 4)
Registering taxpayers and finalising income tax, payroll tax and VAT returns (<i>OT1</i>).	Level 7.
Reviewing or auditing tax balances (<i>OT2</i>).	Level 8.
Mediating tax disputes (<i>OT3</i>).	Level 8.
Writing tax opinions (<i>OT4</i>).	Level 7.

The proficiency levels are set with reference to the Level Descriptors issued by SAQA. An explanation of each of the SAQA Level Descriptors is provided in Table 4.

Table 4: SAQA Level Descriptors¹

	NQF Level 6²	NQF Level 7³	NQF Level 8⁴
a.	Scope of knowledge, in respect of which a learner is able to demonstrate: detailed knowledge of the main areas of one or more fields, disciplines or practices, including an understanding of and the ability to apply the key terms, concepts, facts, principles, rules and theories of that field, discipline or practice to unfamiliar but relevant contexts; and knowledge of an area or areas of specialisation and how that knowledge relates to other fields, disciplines or practices.	Scope of knowledge, in respect of which a learner is able to demonstrate integrated knowledge of the central areas of one or more fields, disciplines or practices, including an understanding of and the ability to apply and evaluate the key terms, concepts, facts, principles, rules and theories of that field, discipline or practice; and detailed knowledge of an area or areas of specialisation and how that knowledge relates to other fields, disciplines or practices.	Scope of knowledge, in respect of which a learner is able to demonstrate knowledge of and engagement in an area at the forefront of a field, discipline or practice; an understanding of the theories, research methodologies, methods and techniques relevant to the field, discipline or practice; and an understanding of how to apply such knowledge in a particular context.
b.	Knowledge literacy, in respect of which a learner is able to demonstrate an understanding of different forms of knowledge, schools of thought and forms of explanation within an area of study, operation or practice, and awareness of knowledge production processes.	Knowledge literacy, in respect of which a learner is able to demonstrate an understanding of knowledge as contested and the ability to evaluate types of knowledge and explanations typical within the area of study or practice.	Knowledge literacy, in respect of which a learner is able to demonstrate the ability to interrogate multiple sources of knowledge in an area of specialisation and to evaluate knowledge and processes of knowledge production.
c.	Method and procedure, in respect of which a learner is able to demonstrate the ability to	Method and procedure, in respect of which a learner is able to demonstrate an	Method and procedure, in respect of which a learner is able to demonstrate an

¹ SAQA (2012:9-11).

² A NQF Level 6 qualification is represented by a National Certificate.

³ A NQF Level 7 qualification is represented by a Bachelors Degree / B Techs / Advanced Diploma.

⁴ A NQF Level 8 qualification is represented by an Honours Degree / Post-Graduate Diploma.

	NQF Level 6²	NQF Level 7³	NQF Level 8⁴
	evaluate, select and apply appropriate methods, procedures or techniques in investigation or application processes within a defined context.	understanding of a range of methods of enquiry in a field, discipline or practice, and their suitability to specific investigations; and the ability to select and apply a range of methods to resolve problems or introduce change within a practice.	understanding of the complexities and uncertainties of selecting, applying or transferring appropriate standard procedures, processes or techniques to unfamiliar problems in a specialised field, discipline or practice.
d.	Problem solving, in respect of which a learner is able to demonstrate the ability to identify, analyse and solve problems in unfamiliar contexts, gathering evidence and applying solutions based on evidence and procedures appropriate to the field, discipline or practice.	Problem solving, in respect of which a learner is able to demonstrate the ability to identify, analyse, evaluate, critically reflect on and address complex problems, applying evidence-based solutions and theory-driven arguments.	Problem solving, in respect of which a learner is able to demonstrate the ability to use a range of specialised skills to identify, analyse and address complex or abstract problems drawing systematically on the body of knowledge and methods appropriate to a field, discipline or practice.
e.	Ethics and professional practice, in respect of which a learner is able to demonstrate an understanding of the ethical implications of decisions and actions within an organisational or professional context, based on an awareness of the complexity of ethical dilemmas.	Ethics and professional practice, in respect of which a learner is able to demonstrate the ability to take decisions and act ethically and professionally, and the ability to justify those decisions and actions drawing on appropriate ethical values and approaches within a supported environment.	Ethics and professional practice, in respect of which a learner is able to demonstrate the ability to identify and address ethical issues based on critical reflection on the suitability of different ethical value systems to specific contexts.
f.	Accessing, processing and managing information, in respect of which a learner is able to demonstrate the ability to evaluate different sources of information, to select	Accessing, processing and managing information, in respect of which a learner is able to demonstrate the ability to develop appropriate processes of information gathering	Accessing, processing and managing information, in respect of which a learner is able to demonstrate the ability to critically review information gathering, synthesis of data,

	NQF Level 6²	NQF Level 7³	NQF Level 8⁴
	information appropriate to the task, and to apply well-developed processes of analysis, synthesis and evaluation to that information.	for a given context or use; and the ability to independently validate the sources of information and evaluate and manage the information.	evaluation and management processes in specialised contexts in order to develop creative responses to problems and issues.
g.	Producing and communicating information, in respect of which a learner is able to demonstrate the ability to present and communicate complex information reliably and coherently using appropriate academic and professional or occupational conventions, formats and technologies for a given context.	Producing and communicating information, in respect of which a learner is able to demonstrate the ability to develop and communicate his or her ideas and opinions in well-formed arguments, using appropriate academic, professional, or occupational discourse.	Producing and communicating information, in respect of which a learner is able to demonstrate the ability to present and communicate academic, professional or occupational ideas and texts effectively to a range of audiences, offering creative insights, rigorous interpretations and solutions to problems and issues appropriate to the context.
h.	Context and systems, in respect of which a learner is able to demonstrate the ability to make decisions and act appropriately in familiar and new contexts, demonstrating an understanding of the relationships between systems, and of how actions, ideas or developments in one system impact on other systems.	Context and systems, in respect of which a learner is able to demonstrate the ability to manage processes in unfamiliar and variable contexts, recognising that problem solving is context and system bound, and does not occur in isolation.	Context and systems, in respect of which a learner is able to demonstrate the ability to operate effectively within a system, or manage a system based on an understanding of the roles and relationships between elements within the system.
i.	Management of learning, in respect of which a learner is able to demonstrate the ability to evaluate performance against given criteria, and accurately identify and address his or her	Management of learning, in respect of which a learner is able to demonstrate the ability to identify, evaluate and address his or her	Management of learning, in respect of which a learner is able to demonstrate the ability to apply, in a self-critical manner, learning strategies which effectively address his or her

	NQF Level 6 ²	NQF Level 7 ³	NQF Level 8 ⁴
	task-specific learning needs in a given context, and to provide support to the learning needs of others where appropriate.	learning needs in a self-directed manner, and to facilitate collaborative learning processes.	professional and ongoing learning needs and the professional and ongoing learning needs of others.
j.	Accountability, in respect of which a learner is able to demonstrate the ability to work effectively in a team or group, and to take responsibility for his or her decisions and actions and the decisions and actions of others within well-defined contexts, including the responsibility for the use of resources where appropriate.	Accountability, in respect of which a learner is able to demonstrate the ability to take full responsibility for his or her work, decision-making and use of resources, and limited accountability for the decisions and actions of others in varied or ill-defined contexts.	Accountability, in respect of which a learner is able to demonstrate the ability to take full responsibility for his or her work, decision-making and use of resources, and full accountability for the decisions and actions of others where appropriate.

3.2. *EISA* Assessment Impact Descriptors

Table 5 summarises the *EISA Assessment Impact Descriptors*. These descriptors provide guidelines on the extent to which specific technical competency areas will be assessed. These descriptors are cross-referenced in the *EISA Examinable Pronouncements* (see **Section 3.3**).

Table 5: EISA Assessment Impact Descriptors

	Level 1	Level 2
a.	Candidates should be able to:	Candidates should be able to:
b.	Recognise these issues in an integrated case study.	Recognise these issues in an integrated case study.
c.	Identify the relevant legislative provisions.	Identify the relevant legislative provisions.
d.	Display a basic understanding of the core principles of the relevant legislative provisions. This understanding does not extend to exceptions to the core principles (i.e. 'the general rule').	Display an advanced understanding of all principles of the relevant legislative provisions.
e.	Identify risks of non-compliance with relevant legislative provisions and make recommendations on how these risks can be mitigated.	Identify risks of non-compliance with relevant legislative provisions and make recommendations on how these risks can be mitigated.
f.	Provide theoretical guidance on administrative compliance.	Provide practical guidance on administrative compliance and execute administrative tasks.
g.	Solve problems with reference to theoretical principles.	Solve problems with reference to professional experience gained during the WE by using the most appropriate methods.
h.	Provide solutions to well defined problems.	Provide solutions to widely defined problems that contain areas of uncertainty.

It is important to note that the learning outcomes contained in the *KS* section of the *Tax Professional Curriculum* only provides a knowledge foundation. This foundation should be expanded to empower a candidate to execute the *OTs* at the proficiency levels described in Table 3. This requires the development of the capacity to apply theoretical knowledge within a practical context, as well as addressing any knowledge gaps. Table 6 provides a summary of the knowledge gaps that should be addressed during the *WE*.

Table 6: WE knowledge gap summary

	Knowledge competency	KCA level	EISA level	Knowledge gap?
a.	(CESM: Taxation) The principles of tax administration.	NQF Level 6.	NQF Level 8.	Yes.
b.	(CESM: Commercial Financing Law) Principles of commercial law & business enterprises.	NQF Level 7.	NQF Level 7.	No.
c.	(CESM: Accounting and Finance) Analysis & interpretation of financial statements.	NQF Level 7.	NQF Level 8.	Yes.
d.	(CESM: Taxation) General tax principles.	NQF Level 6.	NQF Level 8.	Yes.
e.	(CESM: Taxation) Personal income tax, farming enterprises, partnerships and trusts.	NQF Level 8.	NQF Level 8.	No.
f.	(CESM: Taxation) Corporate income tax.	NQF Level 8.	NQF Level 8.	No.
g.	(CESM: Taxation) Employment related tax consequences.	NQF Level 7.	NQF Level 8.	Yes.
h.	(CESM: Taxation) Other taxes: Customs and excise duty, donations tax, property taxes and securities transfer tax.	NQF Level 7.	NQF Level 7.	No.
i.	(CESM: Taxation) Value added tax.	NQF Level 8.	NQF Level 8.	No.
j.	(CESM: Administration of estates) Administration of estates.	NQF Level 8.	NQF Level 8.	No.

3.3. *EISA* Examinable Pronouncements

Candidates should refer to the *EISA Examinable* Pronouncements to determine the scope of the forthcoming *EISA*. The pronouncements are contained in Table 7 and Table 8:

- Table 7 provides a detailed outline of the relevant examinable materials;
- Table 8 provides a list of the prescribed minimum case law. It is recommended that candidates familiarise themselves with the contents of the prescribed minimum case law. However, a tax professional is required to demonstrate the ability to perform tax research and commitment to life-long learning. Therefore, candidates are advised to monitor the SARS website for any new precedent setting cases.

Table 7: EISA examinable materials

Examinable material	Scope details	Assessment impact descriptor (Table 5)
Income Tax Act (1962)	<ul style="list-style-type: none"> – Sections 5(9); 7A(3); 8(1)(d) – (g); 8(4)(b); 8(4)(l); 9l; 10(1)(hA); 10(1)(r); 10(1)(t); 10(1)(yA); 11(gD); 11(hB); 11E; 11sex; 12D; 12DA; 12F; 12I; 12J; 12O; 12Q; 12R; 12S; 13(8); 13quat; 15; 15A; 20C; 22(9); 24D; 24E; 24G; 24JA; 24JB; 24K; 24L; 24P; 25BB; 26B; 27; 28; 29A; 29B; 33; 36; 37; 37A; 40B; 40D; 64I. – Tenth Schedule. 	Excluded
	<ul style="list-style-type: none"> – Sections 5(10); 6quat; 6quin; 8E; 8EA; 8F; 8FA; 9D; 10(1)(a); 10(1)(bA); 10(1)(c); 10(1)(cA); 10(1)(cE); 10(1)(cG) – (cQ); 10(1)(d); 10(1)(e); 10(1)(iB); 10(1)(j); 10(1)(y); 10B(4); 12K; 12P; 13bis; 17A; 23K; 23L; 23M; 23N; 23O; 25; 25C; 26; 30A – 30C; 31; 40E; 41 – 47; 48 – 48C; 108. – First Schedule. – Sixth Schedule. – Ninth Schedule. – Eleventh Schedule. 	1
	Remainder (i.e. not excluded or on Level 1).	2
Value-Added Tax Act (1991)	Sections 8(17) – (19), (22), (24); 8A; 10(25); 11(1)(c); 11(1)(f); 11(1)(m); 11(1)(mA); 11(1)(n); 11(1)(u); 11(1)(v); 12(f); 12(k); 12(l); 12(m).	Excluded
	<ul style="list-style-type: none"> – Sections 11(1)(b); 11(1)(d); 11(1)(hA); 52. – Schedule 1. – Schedule 2. 	1

Examinable material	Scope details	Assessment impact descriptor (Table 5)
	Remainder (i.e. not excluded or on Level 1).	2
Estate Duty Act (1955)	All.	1
Transfer Duty Act (1949)	Section 3A.	Excluded
	Remainder.	1
Securities Transfer Tax Act (2007)	Section 8A.	Excluded
	Remainder.	1
Securities Transfer Tax Administration Act (2007)	All.	1
Tax Administration Act (2011)	All.	2
Constitution of the Republic of South Africa (1996)	Sections 7-10; 12; 14; 21; 23; 25; 30; 32 – 36; 39; 100; 139; 213; 214; 226 – 230A.	1
Promotion of Access to information Act (2000)	Sections 1; 11; 35.	1
Promotion of Administrative Justice Act (2000)	All.	1
Intestate Succession Act (1987)	All.	1
Matrimonial Property Act (1984)	All.	1
Maintenance of Surviving Spouses Act (1990)	All.	1
Wills Act (1953)	All.	1
Trust Property Control Act (1988)	All.	1
Administration of Estate Act (1965)	All.	1
Insolvency Act (1936)	All.	1
Companies Act (1973)	Chapter XIV and relevant section 1 definitions.	1
Companies Act (2008)	Chapter 2 <i>Part G</i> and relevant section 1 definitions.	1
Local Government: Municipal Property Rates Act (2004)	All.	1

Examinable material	Scope details	Assessment impact descriptor (Table 5)
Excise Duty Act (1964)	Sections 1; 18; 18A; 19; 19A; 20; 27; 37; 38; 39; 40; 41; 43A; 43B; 44; 44A; 45; 47; 64B; 65; 69; 75(1); 78; 79; 80; 83; 84; 86; 91; 93; 98; 99; 99A; 100; 101; 102; 103.	1
Customs Duty Act (2014)	<ul style="list-style-type: none"> – Chapter 1 - Part 1 & Part 2 (all sections); – Chapter 2 - Section 7; – Chapter 3: Part 1 - Sections 18 – 23; – Chapter 3: Part 2 - Sections 27; 36 – 43; – Chapter 4; – Chapter 5; – Chapter 6: Part 1 - Section 97; – Chapter 6: Part 2 (all sections); – Chapter 6: Part 3 - Section 111; – Chapter 7: Part 1 - Section 113; – Chapter 7: Part 2 (all sections); – Chapter 7: Part 3 - Sections 127 – 131; – Chapter 7: Part 5 - Section 139; – Chapter 7: Part 6 (all sections); – Chapter 7: Part 7 - Section 150; – Chapter 8: Part 1 (all sections); – Chapter 8: Part 2 (all sections); – Chapter 8: Part 3 (all sections); – Chapter 8: Part 4 (all sections); – Chapter 8: Part 5 (all sections); 	1

Examinable material	Scope details	Assessment impact descriptor (Table 5)
	<ul style="list-style-type: none"> – Chapter 8: Part 6 - Section 179; – Chapter 10 (all sections); – Chapter 11 (all sections); – Chapter 12 (all sections). 	
Customs Control Act (2014)	<ul style="list-style-type: none"> – Chapter 1: Part 1 (all sections); – Chapter 1: Part 2 (all sections); – Chapter 1: Part 3 - Sections 10 – 13; – Chapter 2: Part 1 - Section 28; – Chapter 2: Part 2 - Sections 31 – 33; 41 – 42; – Chapter 2: Part 3; – Chapter 4: Part 1 (all sections); – Chapter 4: Part 2 (all sections); – Chapter 4: Part 3 - Sections 109 – 110; – Chapter 4: Part 4 - Section 118; – Chapter 7: Part 1 (all sections); – Chapter 7: Part 2 (all sections); – Chapter 7: Part 3 - Section 186; – Chapter 28 (all sections); – Chapter 29: Part 1 (all sections); – Chapter 29: Part 3 - Section 647; – Chapter 29: Part 4 (all sections); – Chapter 29: Part 6 (all sections); – Chapter 29: Part 7 (all sections); 	1

Examinable material	Scope details	Assessment impact descriptor (Table 5)
	<ul style="list-style-type: none"> – Chapter 39 (all sections); – Chapter 40 (all sections). 	
Other interpretative aids	Regulations, Public Notices, Case law, Interpretation Notes, Practice Notes, Explanatory Memoranda, etc.	<i>Same level as topic addressed by interpretative aid.</i>
SAIT Code of Conduct	All.	2
South African Taxation Standard Series (SATS 1000 – SATS 8000)	All.	2

Table 8: Prescribed minimum case law

Neutral citation	Court	Number	Year of judgement
<i>Interpretation of legislation</i>			
CSARS v Airworld CC	SCA	672/2006	2007
ITC (Pretoria)	ITC	12 895	2011
<i>Income Tax Act</i>			
<i>Resident</i>			
Cohen v CIR	SCA	174	1945
CIR v Kuttel	SCA	349/1990	1992
<i>Permanent establishment</i>			
ITC (Johannesburg)	ITC	13 276	2015
<i>“gross income”</i>			
Cactus Investments (Pty) Ltd	SCA	1/1997	1998
CIR v People's Stores (Walvis Bay) (Pty) Ltd	SCA		1990
CIR v Pick 'n Pay Employee Share Purchase Trust	SCA		1992
CSARS v Wyner	SCA	581/2002	2003
Stellenbosch Farmers' Winery v CSARS	SCA	511/2012	2012
CSARS v Brummeria Renaissance (Pty) Ltd	SCA	391/2006	2007
MP Finance Group CC v CSARS	SCA	41/2006	2007
SARS v Volkswagen of South Africa (Proprietary) Limited	SCA	153/1999	2000
CIR v Witwatersrand Association of Racing Clubs	SCA		1960
Fourie Beleggings v CSARS	SCA	168/2008	2009
Samril Investments (Pty) Ltd v CSARS	SCA	426/2001	2002
CSARS v Founders Hill	SCA	509/2010	2011

Neutral citation	Court	Number	Year of judgement
Sentra-Oes Kooperatief Bpk v KBI	SCA	312/1993	1995
Mooi v SIR	SCA	675	1971
CSARS v Cape Consumers (Pty) Ltd	HC	61 SATC 91	1999
CIR v Nel	HC	69(T)	1997
<i>Apportionment</i>			
CIR v Niko	SCA	416	1940
Tuck v CIR	SCA	45/1988	1988
<i>Source</i>			
CIR v Lever Brothers and Unilever Ltd	SCA	441	1946
First National Bank of Southern Africa Ltd v CSARS	SCA	343/2000	2002
<i>"gross income": Special inclusions</i>			
KBI v (MVA) en Hogan	SCA	663/91 683/91	1993
CSARS v Higgs	HC	A967/05	2006
<i>Services rendered and lump sums</i>			
Stevens v CSARS	SCA	641/05	2006 / 145
SIR v Somers Vine	SCA	138	1967
CSARS v Professional Contract Administration CC	HC	A20/2001	2001
CSARS v Kotze	HC	A447/2001	2002
<i>Recoupments</i>			
Omnia Fertilizer Limited v CSARS	SCA	103/2002	2003
CSARS v Pinestone Properties CC	HC	202 (N)	2001

<i>General deductions: Trade requirements</i>			
Burgess v CIR	SCA	685/91	1993
CSARS v Smith	SCA	621	2002
<i>Apportionment of expenditure</i>			
CSARS v Mobile Telephone Networks Holdings (Pty) Ltd	SCA	966/2012	2014
CIR v Nemojim	SCA		1983
CIR v Rand Selections Corporation Ltd	SCA		1956
<i>Expenditure, actually incurred, production of income, capital, section 23</i>			
CSARS v Labat	SCA	669/2010	2011
Edgars Stores Ltd v CIR	SCA	416/86	1998
CSARS v BP South Africa (Pty) Ltd	SCA	60	2006
BPSA (Pty) Ltd v CSARS	SCA		7 / 2007
Sentra-Oes Koöperatief Bpk v KBI	SCA	312/1993	1995
CIR v Pick 'n Pay Wholesalers (Pty) Ltd	SCA	44/1987	1987
CIR v Golden Dumps (Pty) Ltd	SCA	49/1992	1993
Rand Mines (Mining & Services) Ltd v CIR	SCA	51/1995	1996
Joffe & Co (Pty) Ltd v CIR	SCA	157	1945
CIR v African Oxygen Ltd	SCA	681	1962
Port Elizabeth Tramway Company Ltd v CIR	HC		1935
Southern Rhodesia Appellate Division	HC		
CoT v Rendle	HC		1964
<i>Legal expenditure</i>			
SBI v Raubenheimer	SCA	314/69	1969
Smith v SIR	SCA		1968
CSARS v Thor Chemicals SA (Pty) Ltd	HC		2000

<i>Repairs</i>			
Flemming v KBI	SCA	748/92	1994
CIR v African Products Manufacturing Co Ltd	HC	TPD 249	1944
<i>Bad debt</i>			
SIR v Kempton Furnishers (Pty) Ltd	SCA	36	1974
<i>Capital allowances</i>			
Blue Circle Cement Ltd v CIR	SCA	764	1984
SIR v Cape Lime Co Ltd	SCA	226	1967
SIR v Safranmark (Pty) Ltd	SCA	113	1982
National Co-Operative Dairies Ltd v CIR	SCA	694	1991
Ovation Recording Studios (Pty) Ltd v CIR	SCA	682	1990
SBI v Olifantsrivierse Ko-Operatiewe Wynkelders Bpk	SCA	261	1976
African Detinning Works (Pty) Ltd v SIR	SCA	797	1982
CIR v Stellenbosch Farmers Winery Ltd	HC	772 (C)	1988
Automated Business Systems (Pty) Ltd v CIR	HC	645 (T)	1986
<i>Trading stock</i>			
CSARS v Foskor	SCA	375/2009	2010
Richards Bay Iron & Titanium (Pty) Ltd & another v CIR	SCA	458/1993	1995
Ernst Bester Trust v CSARS	SCA	282/2007	2008
CIR v AA The Motorist Publications (Pty) Ltd	HC		
<i>Assessed losses</i>			
CSARS v Megs Investments (Pty) Ltd And Another	SCA	328	2004
Robin Consolidated Industries Ltd v CIR	SCA	654	1997
<i>Farming</i>			
Kluh Investments (Pty) Ltd v CSARS	SCA	115/2015	2016

<i>Capital gains</i>			
Natal Estates Ltd v SIR	SCA	177	1975
CSARS v Stepney Investments	SCA	20192/14	2015
<i>Donations and trusts</i>			
The Abraham Krok Trust v SARS	SCA		
Welch's Estate v CSARS	SCA	173	2004
High Court	SCA		
Ogus v SIR	HC	67(T)	1978
<i>Tax avoidance</i>			
CIR v Ocean Manufacturing Ltd	SCA	610	1990
SARS v Bosch	SCA	394/2013	2014
<i>Value-Added Tax Act</i>			
CSARS v British Airways Plc.	SCA	141/2005	2005
Stellenbosch Farmers' Winery v CSARS	SCA	504/2010	2012
CSARS v De Beers	SCA	503/11	2012
South Atlantic Jazz Festival (Pty) Ltd v CSARS	HC	129/2014	2014
Metropolitan Life Ltd v CSARS	HC	232/2008	
South African Rugby Football Union v CSARS	HC	279	2000
<i>Tax Administration Act</i>			
SARS v Pretoria East Motors (Pty) Ltd	SCA	291/2012	2014
GB Mining v CSARS	SCA	903/2012	2014
Krok v CSARS	SCA	20230/2014	2015
Mark Lifman & Others v CSARS & Others	SCA	5961/15	2015
ABC (Pty) Ltd v CSARS	ITC	0038/2015	2016
CSARS v Julian Brown	HC	561/2016	2016

Promotion of Administrative Justice Act			
Ackermans Ltd v CSARS	SCA	16408/2013	2015
CSARS v Julian Brown	HC	561/2016	2016